

107TH CONGRESS  
2D SESSION

# H. R. 5043

To provide that the marriage penalty relief provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall be permanent whenever the actual on-budget budget of the Government is in balance or surplus and the Director of the Office of Management and Budget determines that this Act will not cause on-budget deficits.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2002

Mr. HILL (for himself and Mr. MATSUI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To provide that the marriage penalty relief provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall be permanent whenever the actual on-budget budget of the Government is in balance or surplus and the Director of the Office of Management and Budget determines that this Act will not cause on-budget deficits.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Permanent Marriage  
5       Penalty Tax Relief Act of 2002”.

1 **SEC. 2. MARRIAGE PENALTY RELIEF PROVISIONS MADE**  
2 **PERMANENT.**

3 Title IX of the Economic Growth and Tax Relief Rec-  
4 onciliation Act of 2001 (relating to sunset of provisions  
5 of Act) shall not apply to title III of such Act (relating  
6 to marriage penalty relief).

7 **SEC. 3. EFFECTIVE DATE.**

8 Section 2 shall not take effect unless and until the  
9 Director of the Office of Management and Budget—

10 (1) determines that—

11 (A) the on-budget budget of the Govern-  
12 ment has been in balance or surplus for at least  
13 one fiscal year ending after the date of enact-  
14 ment of this Act; and

15 (B) if such section were to take effect, it  
16 would not produce an on-budget deficit in the  
17 fiscal year in which it takes effect, based on the  
18 most recent economic and technical assump-  
19 tions by the Director; and

20 (2) causes such determination to be published  
21 in the Federal Register.

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